



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael Brenner
DOCKET NO.: 21-01935.001-R-1
PARCEL NO.: 16-34-201-028

The parties of record before the Property Tax Appeal Board are Michael Brenner, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$46,543
IMPR.: \$106,892
TOTAL: \$153,435

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 2-story dwelling with a brick exterior with 2,728 square feet of living area. The dwelling was built in 1975 with an effective built date of 1976 and is approximately 46 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, a garage with 440 square feet of building area, and an 800 square foot inground swimming pool. The property has an approximately 9,430 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property and located within 0.74 of a mile from the subject. The properties are improved with 2-story dwellings of brick exterior construction ranging in size from 2,952 to 3,165 square feet of living area. The homes range in

age from 53 to 69 years old. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 368 to 600 square feet of building area. These comparables have improvement assessments ranging from \$108,591 to \$114,340 or from \$34.31 to \$36.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$97,867 or \$35.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,435. The subject property has an improvement assessment of \$106,892 or \$39.18 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables with the same assessment neighborhood code as the subject property and located within 0.68 of a mile from the subject. The properties are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,535 to 2,780 square feet of living area. The dwellings were built from 1955 to 1977 and thus are 44 to 66 years old. Comparable #4 has an effective year built of 1982. Each comparable is reported to have a basement, central air conditioning, and a garage that ranges in size from 437 to 600 square feet of building area.¹ Eight comparables each have one or two fireplaces. Comparables #1 and #9 each have an inground swimming pool. These comparables have improvement assessments ranging from \$103,525 to \$129,128 or from \$40.23 to \$46.45 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains fourteen comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables as well as board of review comparables #4, #7, and #9 due to differences from the subject in age, dwelling size, and/or basement finish.

The Board finds the best evidence of assessment equity to be the board of review's remaining comparables which are more similar to the subject in location, design, age, dwelling size, and other features, except six comparables lack an inground swimming pool which is a feature of the subject. Nevertheless, the seven best comparables have improvement assessments that range

¹ The board of review reported that its comparable #3 had a crawl space foundation but also reported it had 866 square feet of basement area with 693 square feet of finished area.

from \$106,446 to \$116,746 or from \$40.23 to \$45.25 per square foot of living area. The subject's improvement assessment of \$106,892 or \$39.18 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but below the range on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences, such as the lack of an inground swimming pool, when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 19, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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